

**STATE OF CONNECTICUT**  
**OFFICE OF POLICY AND MANAGEMENT**

March 15, 2013

The Honorable John W. Fonfara  
The Honorable Patricia M. Widlitz  
Co-Chairpersons, Finance, Revenue and Bonding Committee  
Legislative Office Building  
Room 3700  
Hartford, CT 06106

Re: Legislative Report FY 2012-2013

Dear Senators Fonfara and Representative Widlitz:

The enclosed "Annual Report of State-wide Trends Related to Taxable Property and Exemptions from Property Tax on the 2011 Grand List" is respectfully submitted pursuant to Connecticut General Statutes Section 12-120a.

If you have any questions, please contact Shirley Corona of my staff at (860) 418-6221.

Very truly yours,

A handwritten signature in black ink, appearing to read "W. David LeVasseur".

W. David LeVasseur, Acting Undersecretary  
Intergovernmental Policy Division

Enclosure

C: Benjamin Barnes, Secretary, Office of Policy and Management  
Garey E. Coleman, Clerk of the Senate, State Capitol, Room 305  
Martin J. Dunleavy, Clerk of the House, State Capitol, Room 209  
Jennifer Bernier, Office of Legislative Research, Suite 5300, Legislative Office Bldg.  
Diane Pizzo, Collection Mgmt. Unit, CT State Library, 231 Capitol Ave.

## **INDEX OF TABLES:**

### **PROPERTY ASSESSMENT & EXEMPTION TRENDS**

- Page 1: A summary of statewide trends covering a five-year period beginning with the October 1, 2007 Grand List. Tables I, II, and III show the annual percentage change in the number and assessed value for real property and personal property.
- Page 2: A summary of statewide trends covering a five-year period beginning with the October 1, 2007 Grand List. Tables IV and V show the annual percentage changes in non-reimbursed and reimbursed tax exemptions.
- Page 3: Tables VI and VII show the percent change between the 2010 and 2011 Grand List for real property and personal property.
- Page 4: Tables VIII through X provide the percent change occurring between the 2010 and 2011 Grand List for non reimbursed tax exempt property and reimbursed tax exemptions.

## **CHARTS**

- Page 5: Chart showing real property assessment trends, that is, assessed value growth from 2007-2011 in residential, commercial, industrial, public utility, and vacant land.
- Page 6: A chart showing the percent of the 2011 Grand List by the following property types: Real Estate, Motor Vehicles, and Personal Property.

# I. REAL PROPERTY

Description						ASSESSMENT				
	2007	2008	2009	2010	2011	2007	2008	2009	2010	2011
Residential	2.41%	(3.42%)	0.77%	(1.11%)	3.92%	8.73%	2.89%	1.73%	(2.29%)	(3.19%)
Apartments	1.77%	(1.92%)	4.84%	(6.92%)	15.98%	14.83%	2.48%	2.14%	(8.92%)	0.67%
Commercial	(19.45%)	21.43%	(5.92%)	(7.20%)	6.61%	17.73%	5.41%	10.24%	0.23%	(0.82%)
Industrial	7.51%	(8.10%)	8.46%	(3.26%)	(0.95%)	4.29%	5.11%	5.26%	0.45%	(1.42%)
Public Utility	(2.05%)	(21.93%)	(3.31%)	1.98%	3.88%	95.79%	3.39%	(30.62%)	(2.84%)	2.81%
Vacant Land	9.37%	2.47%	(3.48%)	2.39%	(1.22%)	6.50%	1.65%	0.62%	(5.03%)	(2.95%)
Land Use	8.39%	(6.21%)	(0.51%)	1.88%	(14.06%)	(4.78%)	2.42%	(2.71%)	2.44%	(3.57%)
Timber Land	(8.85%)	(2.43%)	0.00%	0.50%	3.96%	(50.83%)	(17.79%)	(8.08%)	3.81%	69.50%
<b>TOTAL</b>	<b>2.81%</b>	<b>(3.05%)</b>	<b>0.66%</b>	<b>(1.14%)</b>	<b>3.21%</b>	<b>9.62%</b>	<b>2.93%</b>	<b>1.90%</b>	<b>(2.04%)</b>	<b>(2.72%)</b>

II. PERSONAL PROPERTY						ASSESSMENT				
Description	2007	2008	2009	2010	2011	2007	2008	2009	2010	2011
Motor Vehicles: Passenger	0.28%	(0.00%)	(0.24%)	0.32%	(0.96%)	2.95%	(4.64%)	0.88%	4.74%	6.93%
Commercial	0.16%	(3.37%)	(5.27%)	(2.66%)	(2.76%)	0.01%	(3.59%)	(18.73%)	2.05%	4.49%
Combination	3.20%	(6.33%)	(2.03%)	(0.79%)	(2.26%)	(0.88%)	(12.46%)	5.35%	1.99%	0.79%
Farm	(1.95%)	3.51%	4.75%	(3.96%)	(0.13%)	(1.98%)	10.96%	1.04%	4.45%	1.95%
Other	2.33%	6.22%	5.30%	(6.45%)	3.82%	5.36%	1.41%	(0.71%)	0.93%	4.39%
<b>Total Motor Vehicles</b>	<b>0.86%</b>	<b>(0.11%)</b>	<b>0.16%</b>	<b>(0.80%)</b>	<b>(0.54%)</b>	<b>2.44%</b>	<b>(5.20%)</b>	<b>0.37%</b>	<b>4.10%</b>	<b>5.98%</b>
Non-Registered Vehicles	(2.54%)	(46.02%)	9.22%	(3.96%)	(4.00%)	12.82%	7.27%	7.83%	4.81%	(0.68%)
Machinery	(10.16%)	(8.57%)	(9.31%)	(10.14%)	0.22%	(44.28%)	3.22%	(7.61%)	2.23%	(1.13%)
Mfg. Mach. & Equip.	2.36%	1.87%	(6.31%)	(5.79%)	17.11%	1.18%	8.16%	(4.71%)	81.19%	3.31%
Mobile Mfg Homes	(6.00%)	88.99%	(53.61%)	(2.26%)	(12.08%)	29.91%	(6.44%)	87.29%	(53.34%)	(27.47%)
Commercial Furniture & Equipment	3.20%	(1.94%)	(0.69%)	(1.37%)	0.70%	15.40%	7.89%	1.35%	1.22%	3.13%
Electronic Data Processing Equipment	(0.22%)	1.08%	(0.78%)	0.06%	1.19%	(0.75%)	(2.16%)	(0.13%)	(3.85%)	(5.64%)
Farm Mach./Tools	(6.30%)	(9.15%)	13.99%	0.11%	(0.46%)	(4.55%)	3.84%	(0.39%)	7.75%	(0.00%)
Telecommunications Equipment	1.12%	6.90%	1.94%	(27.88%)	(14.81%)	(12.57%)	(6.91%)	13.24%	(10.37%)	23.69%
Cables, Conduits	(7.16%)	(2.14%)	0.49%	13.70%	(1.06%)	6.42%	17.00%	17.12%	8.97%	4.66%
Supplies	3.13%	1.89%	1.42%	1.80%	6.40%	12.61%	6.77%	20.49%	(29.58%)	3.89%
All Other	6.36%	10.83%	0.94%	8.66%	1.74%	21.76%	4.36%	26.15%	15.01%	2.89%
Penalty	4.66%	(1.94%)	6.14%	0.06%	(2.94%)	10.31%	(5.23%)	(1.78%)	0.60%	(0.73%)
<b>Total Personal Property</b>	<b>2.07%</b>	<b>0.59%</b>	<b>(0.31%)</b>	<b>1.53%</b>	<b>0.58%</b>	<b>3.65%</b>	<b>7.48%</b>	<b>5.99%</b>	<b>3.85%</b>	<b>(6.46%)</b>

III. TAX EXEMPT PROPERTY						ASSESSMENT				
Description	2007	2008	2009	2010	2011	2007	2008	2009	2010	2011
Federal						8.11%	7.09%	0.22%	(1.55%)	11.48%
State						21.57%	35.45%	1.95%	(6.01%)	(3.65%)
Municipal						14.70%	3.77%	2.59%	(0.15%)	0.01%
Volunteer Fire Dept.						4.59%	4.97%	2.01%	2.53%	(0.71%)
Scientific, Educational, Literary, Historical, Charitable						13.58%	3.81%	4.11%	(0.58%)	2.07%
CT Student Loan Foundation						(25.43%)	245.97%	78.60%	(100.00%)	100.00%
Agriculture, Horticultural						6.25%	4.21%	0.52%	(1.18%)	(41.41%)
Cemeteries						(16.97%)	5.18%	(1.38%)	(8.81%)	2.67%
Religious						8.84%	6.43%	1.98%	(0.58%)	(0.31%)
Hospitals & Sanitoriums						7.42%	7.81%	(4.27%)	4.20%	(13.57%)
Veterans						6.88%	9.51%	(1.33%)	(6.05%)	(4.26%)
American National Red Cross						(38.43%)	(1.66%)	0.11%	(0.38%)	(0.64%)
Nonprofit Camps & Recreational Facilities						10.07%	5.59%	2.81%	(3.91%)	2.57%
Railroad						7.30%	10.86%	3.85%	(0.20%)	(3.09%)
Connecticut Housing Authority						1.30%	(55.73%)	3.92%	(9.91%)	(8.19%)
Connecticut Resource Recovery Authority						0.00%	33.76%	11.64%	(3.31%)	(4.77%)
<b>TOTAL</b>						<b>12.67%</b>	<b>4.65%</b>	<b>1.85%</b>	<b>(0.25%)</b>	<b>0.40%</b>

IV. PERSONAL TAX EXEMPTIONS										
Description	2007	2008	2009	2010	2011	2007	2008	2009	2010	2011
Veterans	(2.48%)	(2.71%)	(2.21%)	(2.38%)	(2.29%)	1.51%	(2.48%)	(2.18%)	(0.20%)	3.42%
Blind	(0.34%)	(3.53%)	(4.33%)	(2.53%)	(5.39%)	(33.09%)	(1.94%)	(0.02%)	(7.10%)	(1.70%)
<b>TOTAL</b>	<b>(2.45%)</b>	<b>(2.72%)</b>	<b>(2.25%)</b>	<b>(2.25%)</b>	<b>(2.25%)</b>	<b>0.77%</b>	<b>(2.43%)</b>	<b>(2.15%)</b>	<b>(0.31%)</b>	<b>3.35%</b>
V. REIMBURSED TAX EXEMPTIONS										
Description	2007	2008	2009	2010	2011	2007	2008	2009	2010	2011
Additional Veterans - Total	(2.43%)	(2.89%)	(0.91%)	6.13%	(2.58%)	(5.97%)	(0.21%)	1.45%	5.05%	5.05%
No Income Requirement	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Income Requirement	(2.43%)	(2.89%)	(0.91%)	6.13%	6.13%	(5.97%)	(0.21%)	1.45%	1.45%	1.45%
Totally Disabled Persons	8.37%	3.64%	3.68%	1.66%	0.00%	(6.93%)	3.88%	4.37%	3.27%	3.27%
Distressed Municipalities	(1.91%)	0.84%	(1.10%)	4.47%	-11.23%	(7.73%)	14.81%	7.36%	7.36%	(25.64%)
Manufactures & Comm. Tax	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	<b>0.00%</b>	7.43%	0.00%	(16.48%)	(100.00%)	(100.00%)
Description	2007	2008	2009	2010	2011	2007	2008	2009	2010	2011
State-Owned Property	16.71%	11.28%	0.13%	2.42%	1.33%	0.06%	(7.73%)	1.75%	0.23%	0.25%
Private Colleges & Hospitals	18.36%	10.37%	9.00%	9.00%	3.58%	0.00%	(5.72%)	0.00%	0.00%	0.00%

### VI. REAL PROPERTY

Description	2010	2011	Change	2010	2011	Change
Residential:	1,132,278	1,176,623	3.92%	283,938,214,315	274,879,298,627	(3.19%)
Commercial:	52,566	56,039	6.61%	48,224,113,192	47,830,715,467	(0.82%)
Apartment:	8,074	9,364	15.98%	7,108,032,261	7,156,004,718	0.67%
Industrial:	12,270	12,153	(0.95%)	10,959,153,222	10,803,368,970	(1.42%)
Public Utility:	1,548	1,608	3.88%	927,702,969	953,800,883	2.81%
Vacant Land:	78,166	77,209	(1.22%)	5,402,182,528	5,242,645,534	(2.95%)
Land Use: PA 490 & Water	39,861	34,258	(14.06%)	1,310,292,203	1,263,499,591	(3.57%)
Timber Land 10 Mill Forest	202	210	3.96%	1,206,485	2,044,935	69.50%
<b>TOTAL</b>	<b>1,324,965</b>	<b>1,367,464</b>	<b>3.21%</b>	<b>357,870,897,175</b>	<b>348,131,378,725</b>	<b>(2.72%)</b>

### VII. PERSONAL PROPERTY

Description	2010	2011	Change	2010	2011	Change
Motor Vehic Passenger	2,199,967	2,178,804	(0.96%)	17,332,393,857	18,534,357,656	6.93%
Commercial	67,078	65,225	(2.76%)	818,375,258	855,153,661	4.49%
Combination	337,021	329,392	(2.26%)	2,540,828,149	2,560,847,002	0.79%
Farm	6,844	6,835	(0.13%)	44,765,314	45,640,004	1.95%
Other	380,908	395,452	3.82%	1,173,965,044	1,225,500,632	4.39%
Non-Reg. Vehicles	12,627	12,621	(0.05%)	194,243,767	192,924,220	(0.68%)
Machinery	8,745	8,744	(0.01%)	2,356,879,039	2,330,186,554	(1.13%)
Mobile Manufactured Homes	354	342	(3.39%)	3,935,347	2,854,252	(27.47%)
Mfg Machinery & Equipment	3,986	4,668	17.11%	3,524,318,934	3,640,987,936	3.31%
Commercial Furniture & Fixtur	144,874	144,897	0.02%	4,780,887,594	4,930,374,303	3.13%
Electronic Data Processing	92,491	92,501	0.01%	2,094,373,600	1,976,247,756	(5.64%)
Farm Machinery & Tools	16,820	16,826	0.04%	129,096,027	129,094,080	(0.00%)
Telecommunications Equipmen	4,971	4,966	(0.10%)	315,312,020	390,020,267	23.69%
Cables, Conduits	1,862	1,864	0.11%	5,249,604,401	5,494,318,844	4.66%
Supplies	106,414	106,428	0.01%	68,985,744	71,668,476	3.89%
All Other	52,659	52,646	(0.02%)	2,129,494,612	2,191,118,388	2.89%
Penalty	53,417	53,424	0.01%	293,613,093	291,474,320	(0.73%)
<b>TOTAL</b>	<b>3,491,038</b>	<b>3,475,635</b>	<b>(0.44%)</b>	<b>43,051,071,800</b>	<b>44,862,768,351</b>	<b>4.21%</b>

**VIII. TAX EXEMPT PROPERTY - Non Reimbursed**

Description			
	2010	2011	Change
Federal	1,204,444,862	1,342,706,684	11.48%
State	275,519,752	265,463,590	(3.65%)
Municipal	22,548,824,876	22,550,354,975	0.01%
Volunteer Fire Company	217,197,410	215,656,942	(0.71%)
Scientific, Educational, Literary, Historical, Charitable	5,367,637,408	5,478,926,991	2.07%
CT Student Loan Foundation	0	1,766,336	100.00%
Agriculture & Horticultural	102,475,410	60,038,844	(41.41%)
Cemeteries	528,284,830	542,385,163	2.67%
Religious	4,909,728,322	4,894,691,263	(0.31%)
Hospitals & Sanitoriums	258,432,986	223,352,506	(13.57%)
Veterans	65,814,800	63,007,872	(4.26%)
American National Red Cross	17,627,170	17,513,680	(0.64%)
Nonprofit Camps & Recreational Facilities	448,196,604	459,737,604	2.57%
Railroad	106,636,440	103,343,821	(3.09%)
Connecticut Resource Recovery Authority	211,088,220	193,805,800	(8.19%)
Connecticut Housing Authority	142,968,500	136,143,080	(4.77%)
<b>Total</b>	<b>36,404,877,590</b>	<b>36,548,895,151</b>	<b>0.40%</b>

**IX. PERSONAL TAX EXEMPTIONS - Non Reimbursed**

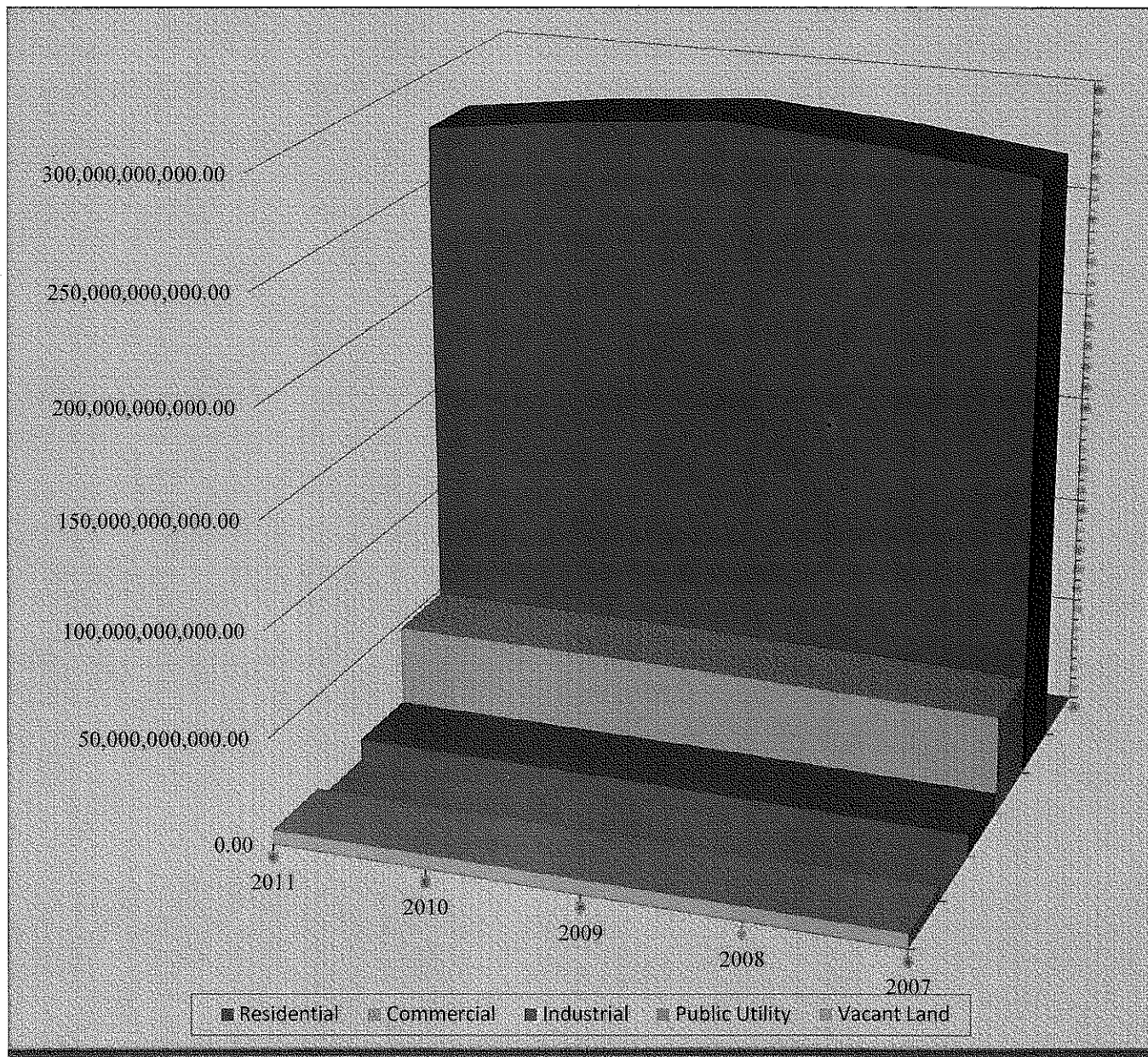
Description	2010	2011	Change	2010	2011	Change
Veterans	184,814	180,577	(2.29%)	619,657,380	640,857,711	3.42%
Blind	2,930	2,772	(5.39%)	8,756,522	8,607,487	(1.70%)
<b>TOTAL</b>	<b>189,754</b>	<b>185,360</b>	<b>(2.32%)</b>	<b>628,415,912</b>	<b>649,467,209</b>	<b>3.35%</b>

**X. REIMBURSED TAX EXEMPTIONS**

Description	2010	2011	Change	2010	2011	Change
Veterans Exemption - To	20,718	20,183	(2.58%)	2,970,898	2,970,898	0.00%
No Income Requirement						
Income Requirement	20,718	20,183	(2.58%)	2,970,898	2,970,898	0.00%
Distressed Municipalities	374	332	(11.23%)	5,800,000	5,800,000	0.00%
New/Used Mfg. Equipment & Commercial Vehicles				47,895,199	0	(100.00%)
Totally Disabled Exempt	13,580	13,580	0.00%	388,584	388,584	0.00%
<b>TOTAL</b>	<b>34,672</b>	<b>34,095</b>	<b>(1.66%)</b>	<b>9,159,482</b>	<b>9,159,482</b>	<b>0.00%</b>

Description	2010	2011	Change	2010	2011	Change
State-Owned Property	9,723,208,520	9,852,605,567	1.33%	78,128,126	78,320,158	0.25%
Private Colleges & Gene	8,881,165,909	9,199,067,158	3.58%	115,431,737	115,431,737	0.00%

Class/Year	2007	2008	2009	2010	2011
Residential	277,599,730,764	285,633,510,745	290,578,834,475	283,938,214,315	274,879,298,627
Commercial	45,965,299,146	47,103,338,409	48,112,860,447	48,224,113,192	47,830,715,467
Industrial	9,860,773,849	10,364,633,337	10,909,687,501	10,959,153,222	10,803,368,970
Public Utility	1,331,018,032	1,376,189,592	954,790,127	927,702,969	953,800,883
Vacant Land	6,846,157,943	6,968,631,161	6,968,243,733	6,713,681,216	6,508,190,060
Vacant Land	5,561,053,797	5,652,733,655	5,688,018,914	5,402,182,528	5,242,645,534
Land Use	1,283,566,246	1,314,633,236	1,279,062,654	1,310,292,203	1,263,499,591
Ten Mill	1,537,900	1,264,270	1,162,165	1,206,485	2,044,935



	Real Estate	Motor Vehicles	Personal Property
	274,879,298,627	18,534,357,656	192,924,220
	47,830,715,467	855,153,661	2,330,186,554
	7,156,004,718	2,560,847,002	2,854,252
	10,803,368,970	45,640,004	0
	953,800,883	1,225,500,632	4,930,374,303
	5,242,645,534		1,976,247,756
	1,263,499,591		129,094,080
	2,044,935		390,020,267
			5,494,318,844
			3,640,987,936
			71,668,476
			2,191,118,388
			291,474,320
Gross Total	348,131,378,725	23,221,498,955	21,641,269,396
Exemptions	159,159,425	21,742,773	35,167
	29,539,996	9,155,196	33,450
	550,693,231	71,861,903	110,807
	8,342,060	265,427	0
	2,462,590,685	3,646,658,901	837,753,037
Total Exemptions	3,210,325,397	3,749,684,200	837,788,204

	Real Estate	Motor Vehicles	Personal Property
Net Total	344,921,053,328	19,471,814,755	20,803,481,192

